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April 1, 2022

Dr. Gina Talbert, Superintendent  
Members of the Board of Education  
Wyandanch Union Free School District  
1445 Dr. Martin Luther King, Jr. Blvd  
Wyandanch, NY 11798

Report Number: B22-7-1

Dear Superintendent Talbert and Members of the Board of Education:

Chapter 18 of the Laws of 2020, as amended by Chapter 56 of the Laws of 2020,<sup>1</sup> authorized the Wyandanch Union Free School District (District) to issue serial bonds, subject to the provisions of Local Finance Law (LFL) Section 10.10, in an aggregate principal amount not to exceed \$4.5 million, to liquidate the accumulated deficit in the District's general fund as of June 30, 2019. Under LFL Section 10.10(d), when a school district is authorized by a special or general law to incur debt to liquidate an operating deficit, it must submit to the State Comptroller each year, starting with the fiscal year during which the municipality or school district is authorized to issue the deficit obligations, and for each subsequent fiscal year during which the deficit obligations are outstanding, their proposed budget for the next succeeding fiscal year.

The proposed budget must be submitted no later than 30 days before the date scheduled for the governing board's vote on the adoption of the final budget or the last date on which the budget may be finally adopted, whichever is earlier. The State Comptroller must examine the proposed budget and make recommendations, as deemed appropriate. Recommendations, if any, are made after the examination into the District's estimates of revenues and expenditures.

Our Office has recently completed a review of the District's budget for the 2022-23 fiscal year. The objective of the review was to provide an independent evaluation of the proposed budget. Our review addressed the following question related to the District's budget for the 2022-23 fiscal year:

- Are the significant revenue and expenditure projections in the District's proposed budget reasonable?

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<sup>1</sup> Section 42-c of Part A of Ch. 56 L. 2020

Based on the results of our review, we found that the significant revenue and expenditure projections in the proposed budget are reasonable.

To accomplish our objective in this review, we requested your proposed budget, salary schedules, debt payment schedules and other pertinent information. We identified and examined significant estimated revenues and expenditures for reasonableness with emphasis on significant and/or unrealistic increases or decreases. We analyzed, verified and/or corroborated trend data and estimates, where appropriate. We identified any significant new or unusually high revenue or expenditure estimates, made appropriate inquiries and reviewed supporting documentation to determine the nature of the items and to assess whether the estimates were realistic and reasonable.

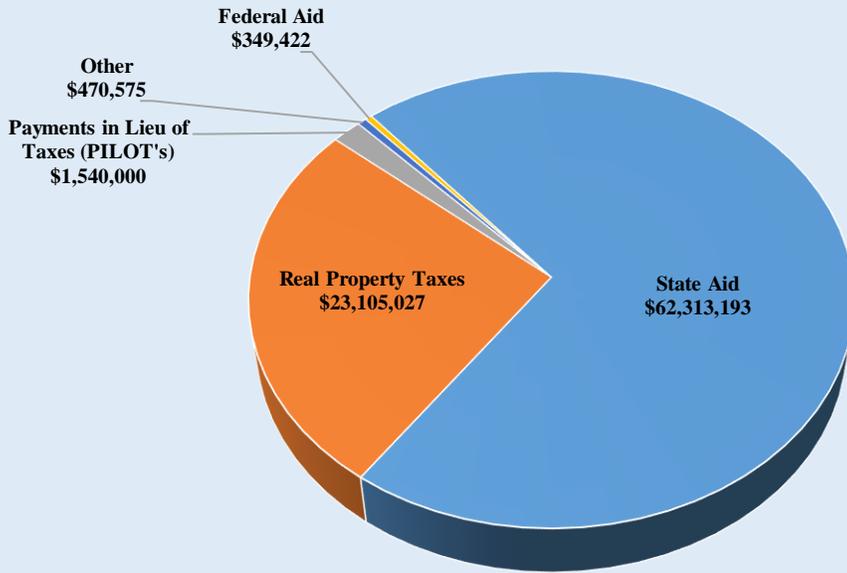
The scope of our review does not constitute an audit under generally accepted government auditing standards (GAGAS). We do not offer comments or make specific recommendations on public policy decisions, such as the type and level of services under consideration to be provided.

The budget package submitted for review for the 2022-23 fiscal year consisted of the following:

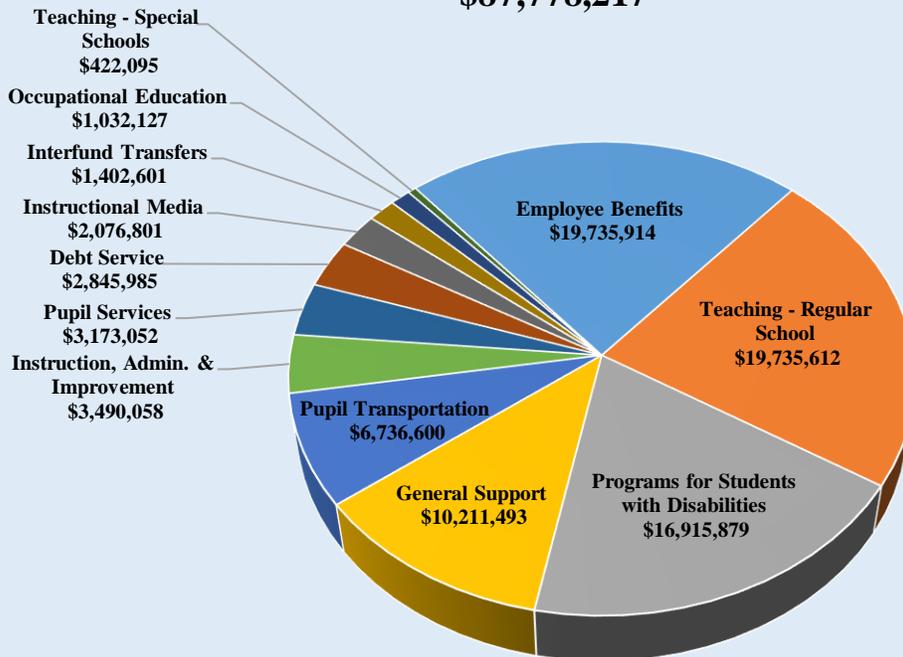
- 2022-23 Proposed Budget
- Supplementary Information

The proposed budget submitted to our Office is summarized as follows (Figures 1 and Figure 2):

**Figure 1: Revenue Summary - General Fund**  
**\$87,778,217**



**Figure 2: Expenditure Summary - General Fund**  
**\$87,778,217**



## Tax Cap Compliance

General Municipal Law Section 3-c establishes a tax levy limit on local governments and school districts. The law generally precludes a school district from adopting a budget that requires a tax levy that exceeds the prior year tax levy by more than 2 percent or the rate of inflation, whichever is less, unless at least 60 percent of District voters approve a budget that requires a tax levy that exceeds the statutory limit. The District's proposed budget complies with the tax levy limit because it includes a tax levy of \$23,105,027, which is within the limits established by law. In adopting the 2022-23 budget, the Board should be mindful of the legal requirement to maintain the tax levy increase to no more than the tax levy limit as permitted by law, unless it obtains the proper voter approval to override the tax levy limit prior to adopting the budget.

We request that you provide us with a copy of the adopted budget.

We hope that this information is useful as you adopt the upcoming budget for the District. If you have any questions on the scope of our work, please feel free to contact Ira McCracken, Chief Examiner of the Hauppauge Regional Office, at (631) 952-6534.

Sincerely,

Elliott Auerbach  
Deputy Comptroller

cc: Richard Snyder, School Business Administrator  
Albert Chase, Fiscal Monitor  
Christian D. Code, District Clerk  
Angelique Johnson-Dingle, District Superintendent – Western Suffolk BOCES  
Hon. Andrea Stewart-Cousins, NYS Senate Majority Leader  
Hon. Carl E. Heastie, NYS Assembly Speaker  
Hon. Liz Krueger, Chair, NYS Senate Finance Committee  
Hon. Shelley Mayer, Chair, NYS Senate Education Committee  
Hon. Helene E. Weinstein, Chair, Assembly Ways and Means Committee  
Hon. Michael Benedetto, Chair, Assembly Education Committee  
Hon. Kimberly Jean-Pierre, NYS Assembly District 11  
Robert F. Mujica, Jr., Director, Division of the Budget  
Betty A. Rosa, Commissioner, State Education Department  
Ira McCracken, LGSA Hauppauge Regional Chief Examiner